U.S. Serial No. 09/543,480 Attorney Docket No. 20004/36-US

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## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

) I hereby certify that this paper (and/or V. Srinivasan Applicant(s) ) fee) is being deposited with the United U.S. Serial No.: ) States Postal Service as first class mail 09/543,480 in an envelope addressed to: Filed April 6, 2000 Mail Stop Amendment Commissioner for Patents Title Multi-Band Spectral Audio Encoding ) P.O. Box 1450, Alexandria, VA 22313-1450 on this date: April 6, 2005 Art Unit 2614 Examiner James R. Sheleheda

## RESPONSE TO THE OFFICE ACTION DATED OCTOBER 6, 2004

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Please consider the following amendments and the accompanying remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.